

Panaji, 16th September, 2004 (Bhadra 25, 1926)

SERIES I No. 25

OFFICIAL GAZETTE



GOVERNMENT OF GOA

Note: There is one Extraordinary issue to the Official Gazette Series I No. 24 dated 9-9-2004 namely, Extraordinary dated 9-9-2004 from pages 569 to 571 regarding Notifications from Department of Finance (Revenue and Expenditure Division) and Department of Law & Judiciary (Legal Affairs Division).

GOVERNMENT OF GOA

Department of Information

Notification

DI/INF/RGH. INF. BILL/(3)/97/2238.

Read: Government Notification No. DI/INF/Rgh. Inf. Bill/(3)/97 dated 23-2-1998.

In exercise of powers conferred by Clause (a) of Section 2 of the Goa Right to Information Act, 1997 (Goa Act No. 28 of 1997) (hereinafter called the "said Act"), the Government of Goa amends the Government Notification No. DI/INF/Rgh. Inf. Bill/(3)/97 dated 23-2-1998 published in the Official Gazette Series I No. 49 dated 5-3-1998 (hereinafter called the "said notification") as follows:—

In the schedule to the said Notification at Sr. No. 47 appearing the name of the Dy. Director (Vigilance) shall be deleted and after entry No. 128, the following entry shall be inserted, namely:—

(129) The Chief Executive Officer,
North Goa Zilla Panchayat.

(130) The Chief Executive Officer,
South Goa Zilla Panchayat.

By order and in the name of the Governor
of Goa.

Dilip Deshpande, Director, Information &
Publicity and ex officio Joint Secretary.

Panaji, 6th September, 2004.

Department of Law and Judiciary

Legal Affairs Division

Notification

10/3/2003-LA (Part)

The Finance Act, 2004 (Central Act No. 13 of 2004), which has been passed by the Parliament and assented to by the President of India on 12-2-2004 and published in the Gazette of India, Extraordinary, Part II, Section 1, dated 12-2-2004, is hereby published for general information of the public.

S. G. Marathe, Under Secretary (Drafting).

Panaji, 25th May, 2004.

THE FINANCE ACT, 2004

AN

ACT

to continue for the financial year 2004-05 the existing rates of income-tax and the levy of the National Calamity Contingent duty and the National Calamity Contingent Duty of Customs on certain items.

BE it enacted by Parliament in the Fifty-fifth Year of the Republic of India as follows:—

CHAPTER I

Preliminary

1. *Short title and commencement.*— (1) This Act may be called the Finance Act, 2004.

(2) Section 2 shall come into force on the 1st day of April, 2004 and section 3 shall come into force at once.

CHAPTER II

Rates of Income-Tax

2. *Income-tax.*— The provisions of section 2 of, and the First Schedule to, the Finance Act, 2003, shall apply in relation to income-tax for the assessment year or, as the case may be, the financial year commencing on the 1st day of April, 2004, as they apply in relation to income-tax for the assessment year or, as the case may be, the financial year commencing on the 1st day of April, 2003, with the following 32 of 2003. modifications, namely:—

(a) in section 2,—

(i) in sub-section (1), for the figures "2003", the figures "2004" shall be substituted;

(ii) in sub-section (3),—

(A) the second proviso shall be omitted;

(B) for the third proviso, the following proviso shall be substituted, namely:—

"Provided further that in respect of any income chargeable to tax under sections 115A, 115AB, 115AC, 115ACA, 115AD, 115B, 115BB, 115BBA, 115E and 115JB of the Income-tax Act, the amount of income-tax computed under this sub-section shall be increased by a surcharge for purposes of the Union, calculated,—

(a) in the case of every individual, Hindu undivided family, association of persons and body of individuals, whether incorporated or not, at the rate of ten per cent. of such income-tax where the total income exceeds eight hundred and fifty thousand rupees;

(b) in the case of every co-operative society, firm, local authority and company, at the rate of two and one-half per cent. of such income-tax;

(c) in the case of every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, at the rate of ten per cent. of such income-tax.";

(iii) in sub-section (6), in clause (a), for the words "exceeds rupees", the word "exceeds" shall be substituted;

(iv) in sub-section (8), in clause (a), for the words "exceeds rupees", the word "exceeds" shall be substituted;

(v) in sub-section (11), in clause (a), for the figures "2003", the figures "2004" shall be substituted;

(b) in the First Schedule,—

(i) for PART I, the following PART shall be substituted, namely:—

"PART I

Income-Tax

Paragraph A

In the case of every individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, not being a case to which any other Paragraph of this Part applies,—

Rates of income-tax

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|--|---|
| (1) where the total income does not exceed Rs. 50,000 | Nil; |
| (2) where the total income exceeds Rs. 50,000 but does not exceed Rs. 60,000 | 10 per cent. of the amount by which the total income exceeds Rs. 50,000; |
| (3) where the total income exceeds Rs. 60,000 but does not exceed Rs. 1,50,000 | Rs. 1,000 plus 20 per cent. of the but amount by which the total income exceeds Rs. 60,000; |
| (4) where the total income exceeds Rs. 1,50,000 | Rs. 19,000 plus 30 per cent. of the amount by which the total income exceeds Rs. 1,50,000. |

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or in section 112, shall,—

(i) in the case of every individual or Hindu undivided family or association of persons or body of individuals having a total income exceeding eight hundred and fifty thousand rupees, be reduced by the amount of rebate of income-tax calculated under Chapter VIII-A, and

the income-tax as so reduced, be increased by a surcharge for purposes of the Union calculated at the rate of ten per cent. of such income-tax;

(ii) in the case of every person, other than those mentioned in item (i), be increased by a surcharge for purposes of the Union calculated at the rate of ten per cent. of such income-tax:

Provided that in case of persons mentioned in item (i) above having a total income, exceeding eight hundred and fifty thousand rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of eight hundred and fifty thousand rupees by more than the amount of income that exceeds eight hundred and fifty thousand rupees.

Paragraph B

In the case of every co-operative society,—

Rates of income-tax

- | | |
|--|---|
| (1) where the total income does not exceed Rs. 10,000 | 10 per cent. of the total income; |
| (2) where the total income exceeds Rs. 1,000 plus 20 Rs. 10,000 but does not exceed Rs. 20,000 | per cent. of the amount by which the total income exceeds Rs. 10,000; |
| (3) where the total income exceeds Rs. 20,000 | Rs. 3,000 plus 30 per cent. of the amount by which the total income exceeds Rs. 20,000. |

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or in section 112, shall, in the case of every co-operative society, be increased by a surcharge for purposes of the Union calculated at the rate of two and one-half per cent. of such income-tax.

Paragraph C

In the case of every firm,—

Rate of income-tax

On the whole of the total income 35 per cent.

Surcharge on income-tax

The amount of income-tax computed at the rate hereinbefore specified, or in section 112, shall, in

the case of every firm, be increased by a surcharge for purposes of the Union calculated at the rate of two and one-half per cent. of such income-tax.

Paragraph D

In the case of every local authority,—

Rate of income-tax

On the whole of the total income 30 per cent.

Surcharge on income-tax

The amount of income-tax computed at the rate hereinbefore specified, or in section 112, shall, in the case of every local authority, be increased by a surcharge for purposes of the Union calculated at the rate of two and one-half per cent. of such income-tax.

Paragraph E

In the case of a company,—

Rates of income-tax

- I. In the case of a domestic company 35 per cent. of the total income;
- II. In the case of a company other than a domestic company—

(i) on so much of the total income as consists of,—

(a) royalties received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1961 but before the 1st day of April, 1976; or

(b) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 29th day of February, 1964 but before the 1st day of April, 1976,

and where such agreement has, in either case, 50 per cent.;

been approved by the
Central Government

(ii) on the balance, if any,
of the total income 40 per cent.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or in section 112, shall, in the case of every company, be increased by a surcharge for purposes of the Union calculated at the rate of two and one-half per cent. of such income-tax.”;

(ii) in Part IV, in Rule 8,—

(A) for sub-rules (1) and (2), the following sub-rules shall be substituted, namely:-

“(1) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 2004, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 1996 or the 1st day of April, 1997 or the 1st day of April, 1998 or the 1st day of April, 1999 or the 1st day of April, 2000 or the 1st day of April, 2001 or the 1st day of April, 2002 or the 1st day of April, 2003, is a loss, then, for the purposes of sub-section (2) of section 2 of this Act,—

(i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1996, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1997 or the 1st day of April, 1998 or the 1st day of April, 1999 or the 1st day of April, 2000 or the 1st day of April, 2001 or the 1st day of April, 2002 or the 1st day of April, 2003,

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1997, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st

day of April, 1998 or the 1st day of April, 1999 or the 1st day of April, 2000 or the 1st day of April, 2001 or the 1st day of April, 2002 or the 1st day of April, 2003,

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1998, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1999 or the 1st day of April, 2000 or the 1st day of April, 2001 or the 1st day of April, 2002 or the 1st day of April, 2003,

(iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1999, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2000 or the 1st day of April, 2001 or the 1st day of April, 2002 or the 1st day of April, 2003,

(v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2000, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2001 or the 1st day of April, 2002 or the 1st day of April, 2003,

(vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2001, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2002 or the 1st day of April, 2003,

(vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2002, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2003,

(viii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2003,

shall be, set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 2004.

(2) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 2005, or, if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income of a period other than the previous year, in such other period, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to assessment years commencing on the 1st day of April, 1997 or the 1st day of April, 1998 or the 1st day of April, 1999 or the 1st day of April, 2000 or the 1st day of April, 2001 or the 1st day of April, 2002, or the 1st day of April, 2003 or the 1st day of April, 2004 is a loss, then, for the purposes of sub-section (10) of section 2 of this Act,—

(i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1997, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1998 or the 1st day of April, 1999 or the 1st day of April, 2000 or the 1st day of April, 2001 or the 1st day of April, 2002 or the 1st day of April, 2003 or the 1st day of April, 2004.

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1998, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1999 or the 1st day of April, 2000 or the 1st day of April, 2001 or the 1st day of April, 2002 or the 1st day of April, 2003 or the 1st day of April, 2004.

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1999, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2000 or the 1st day of April,

2001 or the 1st day of April, 2002 or the 1st day of April, 2003 or the 1st day of April, 2004.

(iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2000, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2001 or the 1st day of April, 2002 or the 1st day of April, 2003 or the 1st day of April, 2004.

(v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2001, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2002 or the 1st day of April, 2003 or the 1st day of April, 2004.

(v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2001, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2002 or the 1st day of April, 2003 or the 1st day of April, 2004.

(vi) The loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2002, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2003 or the 1st day of April, 2004.

(vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2003, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2004.

(viii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2004,

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 2005.”;

(B) for sub-rule (4), the following sub-rule shall be substituted, namely:—

"(4) Notwithstanding anything contained in this Rule, no loss which has not been determined by the Assessing Officer under the provisions of these Rules or the Rules contained in Part IV of the First Schedule to the Finance (No.2) Act, 1996 (33 of 1996), or of the First Schedule to the Finance Act, 1997 (26 of 1997), or of the First Schedule to the Finance (No.2) Act, 1998 (21 of 1998), or of the First Schedule to the Finance Act, 1999 (27 of 1999), or of the First Schedule to the Finance Act, 2000 (10 of 2000), or of the First Schedule to the Finance Act, 2001 (14 of 2001), or of the First Schedule to the Finance Act, 2002 (20 of 2002), or of the First Schedule to the Finance Act, 2003 (32 of 2003), shall be set off under sub-rule (1) or, as the case may be, sub-rule (2)."

CHAPTER III

Indirect Taxes

3. *Amendment of section 169 of Act 32 of 2003.*— In section 169 of the Finance Act, 2003, for the words, figures and letters "the 1st day of March, 2004", the words, figures and letters "the 1st day of April, 2005" shall be substituted.

Notification

10/3/2003-LA

The Railways (Second Amendment) Act, 2003 (Central Act No. 51 of 2003), which has been passed by the Parliament and assented to by the President of India on 23-12-2003 and published in the Gazette of India, Extraordinary, Part II, Section 1, dated 23-12-2003, is hereby published for general information of the public.

S. G. Marathe, Under Secretary (Drafting).

Panaji, 18th May, 2004.

THE RAILWAYS (SECOND AMENDMENT) ACT, 2003

AN

ACT

further to amend the Railways Act, 1989.

BE it enacted by Parliament in the Fifty-fourth Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Railways (Second Amendment) Act, 2003.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

2. *Amendment of section 2.*— In section 2 of the Railways Act, 1989 (hereinafter 24 of 1989, referred to as the principal Act),—

(a) after clause (26), the following clause shall be inserted, namely:—

"(26A) "officer authorised" means an officer authorised by the Central Government under sub-section (2) of section 179;";

(b) in clause (34), after the words "service of a railway", the following shall be inserted, namely:—

"including member of the Railway Protection Force appointed under clause (c) of sub-section (1) of section 2 of the Railway Protection Force Act, 1957".

3. *Substitution of new section for section 179.*— For section 179 of the principal Act, the following section shall be substituted, namely:—

"179. *Arrest for offences under certain sections.*— (1) If any person commits any offence mentioned in sections 150 to 152, he may be arrested without warrant or other written authority by any railway servant or police officer not below the rank of a head constable.

(2) If any person commits any offence mentioned in sections 137 to 139, 141 to 147, 153 to 157, 159 to 167 and 172 to 176, he may be arrested, without warrant or other written authority, by the officer authorised by a notified order of the Central Government.

(3) The Railway servant or the police officer or the officer authorised, as the case may be, may call to his aid any other person to effect the arrest under sub-section (1) or sub-section (2), as the case may be.

(4) Any person so arrested under this section shall be produced before the nearest

Magistrate within a period of twenty-four hours of such arrest excluding the time necessary for the journey from the place of arrest to the court of the Magistrate."

4. *Amendment of section 180.*— In section 180 of the principal Act,—

(a) in sub-section (1),—

(i) for the word and figures "section 179", the words, brackets and figures "sub-section (2) of section 179" shall be substituted;

(ii) for the words "any railway servant authorised in this behalf or any police officer not below the rank of a head constable", the words "the officer authorised" shall be substituted;

(b) in sub-section (2), for the words "the Railway servant or the police officer", the words "The officer authorised" shall be substituted.

5. *Insertion of new sections 180A to 180G.*— After section 180 of the principal Act, the following sections shall be inserted, namely:—

"180A. *Inquiry by officer authorised to ascertain commission of offence.*— For ascertaining facts and circumstances of a case, the officer authorised may make an inquiry into the commission of an offence mentioned in sub-section (2) of section 179 and may file a complaint in the competent court if the offence is found to have been committed.

180B. *Powers of officer authorised to inquire.*— While making an inquiry, the officer authorised shall have power to,—

(i) summon and enforce the attendance of any person and record his statement;

(ii) require the discovery and production of any document;

(iii) requisition any public record or copy thereof from any office, authority or person;

(iv) enter and search any premises or person and seize any property or document which may be relevant to the subject-matter of the inquiry.

180C. *Disposal of persons arrested.*— Every person arrested for an offence punishable under

sub-section (2) of section 179 shall, if the arrest was made by a person other than the officer authorised, be forwarded, without delay, to such officer.

180D. *Inquiry how to be made against arrested person.*— (1) When any person is arrested by the officer authorised for an offence punishable under this Act, such officer shall proceed to inquire into the charge against such person.

(2) For this purpose, the officer authorised may exercise the same powers and shall be subject to the same provisions as the officer in charge of a police station may exercise and is subject to the provisions of the Code of Criminal Procedure, 1973, when 2 of 1974. investigating a cognizable case:

Provided that—

(a) if the officer authorised is of the opinion that there is sufficient evidence or reasonable ground of suspicion against the accused person, he shall either admit him to bail to appear before a Magistrate having jurisdiction in the case, or forward him in custody to such Magistrate;

(b) if it appears to the officer authorised that there is not sufficient evidence or reasonable ground of suspicion against the accused person, he shall release the accused person on his executive a bond, with or without sureties as the officer authorised may direct, to appear, if and when so required, before the Magistrate having jurisdiction.

180E. *Search, seizure and arrest how to be made.*— All searches, seizures and arrests made under this Act shall be carried out in accordance with the provisions of the Code of Criminal Procedure, 1973, relating respectively 2 of 1974. to searches and arrests made under that Code.

180F. *Cognizance by Court on a complaint made by officer authorised.*— No court shall take cognizance of an offence mentioned in sub-section (2) of section 179 except on a complaint made by the officer authorised.

180G. *Punishment for certain offences in relation to inquiry.*— Whoever intentionally insults or causes any interruption in the inquiry

proceedings or deliberately makes a false statement before the inquiring officer shall be punished with simple imprisonment for a term which may extend to six months, or with fine which may extend to one thousand rupees, or with both."

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**Department of Panchayati Raj and
Community Development**

Directorate of Panchayats

Notification

34/DP/PAN/ZP/2004

The following draft amendment rules which are proposed to be made under sub-section (1) of section 240 of the Goa Panchayat Raj Act, 1994 (Goa Act 14 of 1994), are hereby pre-published as required by sub-section (1) of section 240 of the said Act for the information of the persons likely to be affected thereby and notice is hereby given that the said draft amendment rules will be taken into consideration by the Government on the expiry of 15 days from the date of publication of this Notification in the Official Gazette.

All objections and suggestions to the said draft amendment rules may be forwarded to the Director of Panchayats and ex officio Joint Secretary to the Government of Goa, Junta House, 3rd lift, 3rd floor, Panaji, Goa, before the expiry of said period of 15 days from the date of publication of this Notification in the Official Gazette.

DRAFT AMENDMENT RULES

In exercise of the powers conferred by sub-section (1) of section 240 of the Goa Panchayat Raj Act, 1994 (Goa Act 14 of 1994), the Government of Goa hereby makes the following rules so as to amend the Goa Panchayat Raj (Application of Panchayat Fund and Zilla Panchayat Fund) Rules, 2000, as follows, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Goa Panchayat Raj (Application of Panchayat Fund and Zilla Panchayat Fund) (First Amendment) Rules, 2004.

(2) They shall come into force at once.

2. *Amendment of Schedule.*— In the Schedule appended to the Goa Panchayat Raj (Application of Panchayat Fund and Zilla Panchayat Fund) Rules, 2000 against serial No. (17), for existing entry in column (2), the following entry shall be substituted, namely:—

"Rs. 1,00,000/- per annum by those Panchayats whose annual income is below Rs. 3,00,000/-; and Rs. 2,00,000/- per annum by those Panchayats whose annual income exceeds Rs. 3,00,000/-."

By order and in the name of the Governor of Goa.

G. G. Kambli, Director of Panchayats and ex officio Joint Secretary.

Panaji, 3rd September, 2004.